

The Communicator

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DESIGNED TO EDUCATE AND INFORM ABOUT ISSUES RELATING TO PROPERTY TAXATION AND LOCAL GOVERNMENT FINANCE IN THE STATE OF INDIANA

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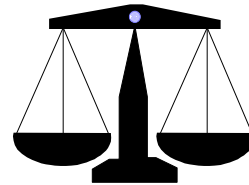
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Expanded Continuing Education Cycle Will Improve Assessor Training by Lisa Mahaney

Early this summer, the Board announced its intent to amend the continuing education rule adopted under IC 4-22-2. Specifically, the Board is working to extend the continuing education cycle from two to four years. In essence, the expanded cycle will give Level I and/or II Assessor-Appraisers forty-eight months in which to complete the required hours needed to maintain certification status; twice that allowed under the present rule.

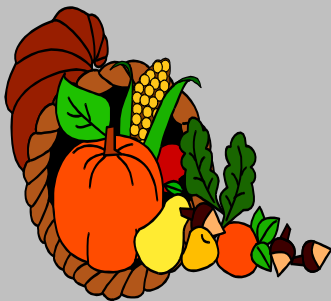
The benefits of the expanded cycle are many. One, the extended timeframe will allow members of the Indiana assessing community to focus on the *quality* of education available rather than the *quantity* of hours earned. According to Tim Brooks, STB Chair, "with the two year cycle, it seems that people are more apt to be concerned with simply earning the required hours instead of the increase in skills, knowledge and abilities they need to effectively perform their jobs. Therefore, the expanded cycle should help redirect the focus to the quality of the education available rather than the quantity." According to Brooks, "the focus on quantity really has risen from people's concerns over the timeframe that they have to earn their hours. So, by expanding the cycle, we can better meet the needs of the assessing community."

Two, a shift in focus from quantity to quality will allow the state to raise the bar on assessor training.

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Changing Times

A great wind is blowing and that gives you either
imagination or a headache. –
Catherine II ("The Great")

Continuing Education Cycle (Con't from Page 1)

"Right now, we're trying to juggle the need for classes with the limited resources that we have available. Though the quality of our classes has improved over the last three years and we approved a large number of non-STB classes last year, there are still changes that we can make within a longer cycle which will further improve the utility of assessor training," said Brooks.

Specifically, the STB is in the process of developing a standard curriculum for assessor training. Brooks believes that "a curriculum will benefit assessors by supplying a standard series of coursework that focuses on the development of technical skills." Furthermore, he added, "a curriculum will also better ensure that assessors across the state have access to quality educational programs that have the same focus and teach the same concepts." The state began the development of a curriculum last summer and has continued the development of courses through the 2000 continuing education cycle.

Three, the expanded timeframe will make it easier for assessor's offices to provide training for all staff members. Assessors have expressed concern over their ability to get everyone on staff into enough classes to earn enough hours to maintain certification. Some assessors indicated that they would have to choose between closing their office or getting their people the training they need. According to Brooks, "an expanded cycle should alleviate this problem. With the additional 24-months, assessors will be better able to get the right people to the right classes and still maintain certification while keeping the local offices open."

Finally, the shift to a four year continuing education cycle will allow assessors to take advantage of free training provided by the state. "The state's not trying to discourage anyone from seeking out non-STB training.

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A VIEW FROM TWO ASSESSORS by Diana Boylls

They both have put their names before the public more than once and asked to be elected as the County Assessor. They both know their jobs well. They come from very different counties, and when you talk to them you can tell they both enjoy what they do.

Wilma Jones had no previous governmental experience before running for the Pike County Assessor's job. She's been there 18 years now. Bob McKee served as the trustee of Union Township for eleven years before running for the Tippecanoe County Assessor's job. He's been there for 17 years.



Pike County, in southwestern Indiana, has a population of a little more than 12,000. Wilma operates her office on a budget of approximately \$56,000, and has two employees. There are approximately 20,000 parcels and nine townships in Pike County. She roughly estimates spending around \$300,000 for the reassessment.

Tippecanoe County, in north central Indiana, has a population of a little more than 130,000. Bob operates on a budget of about \$250,000, and has a chief deputy, four full-time employees who are responsible for specific operational areas, and two part-time employees. They have approximately 70,000 parcels, and he estimated spending in the neighborhood of \$1,000,000 on reassessment, possibly more depending on the final regulations. There are thirteen townships in Tippecanoe County.

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State Tax Board Summer Conference **Awards Luncheon** by Pamela Drinkard

On July 22nd and 23rd, the 2000 State Tax Board staff conference was held at the Brown County Inn in Nashville, Indiana. During an Awards luncheon on June 22nd, the Board presented plaques to individual divisions or employees that realized outstanding achievements during this past year. The Board presented three awards: an Excellence Award, a Service Award and a Leadership Award. The **Excellence Award** was presented to the Training Department. Lisa Mahaney, Training Director, along with Pamela Drinkard and Angela Jackson, Program Coordinators, accepted the award. Three **Service Awards** were presented to Ken Daly, Sue Jeffries and Ron Stinson. The **Leadership Award** was presented to Terry Knee.

EXCELLENCE AWARD: Training Department

Given for extraordinary work ethic and personal commitment to excellence.



Chairman, Tim Brooks presenting the Excellence Award to:
(Left to right) Pamela Drinkard, Program Coordinator, Lisa Mahaney, Training Director
and Angela Jackson, Program Coordinator

SERVICE AWARD: Ken Daly

Given to recognize excellent endeavors for outstanding service and personal commitment to the State Board of Tax Commissioners.



Chairman, Tim Brooks presenting the Service Award to Ken Daly, Program Director, Appeals Division

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Awards Luncheon (con't)

SERVICE AWARD: Sue Jeffries

Sue never says no when there's something out of the ordinary to be done. Besides the normal payment processing and budget monitoring, this year she administered the Marshall and Swift purchasing program on behalf of local officials, coordinated (another) central office move, helped with agency mailings, and facilitated the movement (and in some cases destruction) of numerous skids of outdated Tax Board paperwork. Without Sue's dedication and hard work, many things that the agency depends on (and often takes for granted) just wouldn't get done.

SERVICE AWARD: Ron Stinson

This certificate acknowledged the excellent endeavors of Ron Stinson for outstanding service and personal commitment to the State Board of Tax Commissioners.

LEADERSHIP AWARD: Terry Knee

Terry Knee has continually demonstrated a commitment to great leadership for the State Board of Tax Commissioners.

Also, **Director Appreciation Awards** were presented by the Division Directors to employees who have made outstanding contributions to the State Tax Board over the past year. Appreciation certificates were granted by directors for specific instances of above-standard work performances by an individual employee, which warranted special recognition. This year's recipients were;

Appeals Division



Betsy Brand, for her excellence in the preparations of written findings within the Appeals Division

Dalene McMillen, for her superior ability to handle "unique" cases for the Appeals Division

Kay Schwade, for her willingness to accept multiple responsibilities within the Appeals Division

Joe Stanford, for his superior work ethic with the Appeals Division

Ellen Yuhan, for her excellence in the preparations of written findings within the Appeals Division

Assessment Division



Everett Davis, for his help on rewriting the personal property regulation and for serving on the State's GIS steering committee as the representative

Jim Hemming, for the work he has done on the last several versions of the real property assessment manual

Keliah Lewis, initiative shown in quickly learning her duties as a Utility Specialist and assisting Jake Heffington in developing the utility system

Joe Lukomski, for his help on rewriting the personal property regulation

John Toumey, for his help on rewriting the personal property regulation

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Awards Luncheon (con't)

Budget Division



Jim Cornwell, for his work on the field personnel program
Dan Eggermann, for his work on the field personnel program
Wayne Hudson, for his work on the new field personnel manual
Linda Lessaris, for her work on the field personnel program
Dave Stephani, for his work on the field personnel program
Ron Stinson, for his work on the field personnel program

Tax Review Division



Rick Clevenger, for his continued hard work within the Tax Review Division

Training Division



Pamela Drinkard, in acknowledgement of her never-ending commitment and dedication to her job and the agency's training efforts. This award is given in appreciation of her drive and dedication to the many functions that she performs. Her hard work ensures that the behind the scenes logistics, which can make or break the success of our programs, is always carried out with the highest degree of excellence. Furthermore, her interest in learning new skills and taking on new roles is a personal quality that this division and this agency have benefited from time and again.

Operations Division



Brenda Dudley, in appreciation for the Field Budget System and School Program developed during her first seven plus months with the Board. She has great initiative, tremendous learning ability, and easygoing nature.

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SAGAMORE OF THE WABASH

by Pamela Drinkard

The Sagamore of the Wabash award was created during the term of Governor Ralph Gates, who served from 1945 to 1949. Governor Gates was to attend a tri-state meeting in Louisville, Kentucky with officials from the states of Ohio and Kentucky. Aides to the governor discovered that the governor of Kentucky was preparing Kentucky Colonel certificates for Governor Gates and Senator Robert A. Taft, who was to represent the State of Ohio. The Hoosiers decided Indiana should have an appropriate award to present in return.

The term "Sagamore" was used by the American Indian Tribes of the northeastern United States to describe a lesser chief or a great man among the tribe to whom the true chief would look for wisdom and advice.

Each governor since Gates has presented the certificates in his own way. It has been said that one governor even resorted to wearing a full Indian headdress as he read the scrolls. The award is the highest honor which the Governor of Indiana bestows. It is a great personal tribute given to those who have rendered a distinguished service to the State or to the Governor. Among those who have received Sagamores of the Wabash have been astronauts, Presidents, ambassadors, artists, musicians, politicians and ordinary citizens who have contributed greatly to our Hoosier heritage.

It should be noted that Sagamores have been conferred upon both men and women since the beginning of their existence. There is no record of the total number which have been presented, as each governor has kept his own roll; just as each has reserved the right to select recipients personally.



Once again, on June 22nd, one of our very own received this very prestigious award. Gordon McIntyre, Commissioner, who has been with the State Tax Board for more than thirty-eight years, received his second "Sagamore of the Wabash" award! This award was presented from Governor Frank O'Bannon by Tim Brooks, Chairman. Mr. McIntyre's first award was received on January 10, 1997, and was presented from Governor Evan Bayh by former State Tax Board Chairman, Frank Sabatine.

Gordon was hired in August 1962 as a Field Representative. In 1973, he was appointed as Executive Secretary and in 1981, he was appointed as a Commissioner. During his thirty-eight years with the State Tax Board, Mr. McIntyre has held the office of Commissioner for five terms serving under Governors Orr, Bayh, and O'Bannon.

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Sagamore

(Con't from Page 6)

He has also worked for the following Chairmen, some of which you may remember or have known personally: Richard Worley, R. B Stewart, Larry Mohr, Clarence Jackson, Joe Geeslin, Carlton Phillippi, John Huie, Bill Long, Durwood Strang (Acting Chair), Jack New, Kurt Zorn, Peggy Boehm, Frank Sabatine, and our current Chairman, Tim Brooks.

Mr. McIntyre is not only considered a gentleman, but he is highly dedicated and very committed to his position as a Commissioner. His door is always open. He is one that many of us have turned to over the years for his help and expertise. He can quote statutes from the top of his head and if he cannot quite remember the statute, I can guarantee you that it would not take him very long to find it. He is one of the most knowledgeable employees at the Board.

The State Tax Board would like to take this opportunity to once again thank Gordon McIntyre for his thirty-eight years of dedicated and loyal service to not only the State Tax Board but to the entire State!

Congratulations Commissioner McIntyre!

The Over 20 Crew

During this year's staff conference, individuals who have been with the State Tax Board for twenty or more years were recognized.



State Tax Board employees who have been with the agency twenty or more years. (Left to right)
Front Row: Gary Brown, Diane Gottschalk, Carolyn Ives, Brenda Harris, Paul Stultz, Tom Bennington, Sue Mayes,
Back Row: John Toumey, Steve Yohler, Gordon McIntyre, Dan Eggermann,
Jim Hemming, Everett Davis, Jim Craft and Steve McKinney

View
(Con't from Page 2)

Wilma enjoys the closeness of the small county. She likes the one-on-one contact and feels she can help the people more because of knowing a great many of them. "I enjoy it", she said, speaking of her job. As a whole, she finds the majority of the people are very nice (even the mad ones) once you sit down and explain their assessments to them. She credits the weekly visits of the Field Representatives from the State Tax Board with helping her.

With regard to reassessment, she said they are "pretty well done with the land", but are waiting on data collection, pending the release of the new manual.

While a township trustee, Bob appealed his 1979 pay 1980 reassessment on farmland he owned. His treatment before the Board of Review and their lack of knowledge prompted him to run for the County Assessor's office in the next election. He has worked hard to modernize the operations of the office, and was the first to have a computer program for commercial buildings. The office has been computerized for thirteen of his seventeen years. They are presently preparing a public terminal and plan to eventually have a website for the sales disclosure forms, which average 475 per month.



View (con't)

With regard to reassessment, he said that last fall the township officials and the PTABOA board sat down together and worked out a land pricing schedule to equalize the values. They also got five volunteers (a bank president and four appraisers) to meet each week for an hour, and they have set the values of commercial/industrial land, apartment land and mobile home parks. They are waiting on the new manual before starting on residential property. Maps are being made to reflect the established values throughout the county.

When asked what advice they would give a new person, or someone who was thinking about being a County Assessor, they both named education as the key. Wilma said to "get as much education and knowledge as you can. Go to seminars, continuing education classes...get involved in the association and go to meetings." She also highly recommended getting to know the adjoining County Assessors and talk to them. She said that, although every county does things a little bit differently, they also do a lot of things the same.

Bob's response was that "everyone should serve as a township trustee", because this is where you get the knowledge that comes from the grass roots level, and you learn a tremendous amount in that position. He said that because of his service, he was able to step into the Assessor's office and begin to modernize the operations right from the start.

Two assessors, two very different counties, one job they enjoy and do well.



Cycle

(Con't from Page 2)

However, for those local units that are not able to absorb the added expense, we can make available quality training that's also cost effective," says Brooks.

A hearing on the subject was held in Indianapolis on August 5th. The rule will be amended and become effective before the end of the year. This will allow those individuals who are currently in cycle to benefit from the extension.

Please Note: Though the cycle will be expanded, the number of hours required for a Level I or II will not change. Those who have earned status as a Level I, will still need to earn 30 hours with six of the 30 hours being "tested" hours. A Level II Certified Assessor-Appraiser will still be required to earn 45 hours with 12 of the hours being "tested" hours. After earning certification.

Likewise, an individual's cycle does not begin until January 1 of the next year.

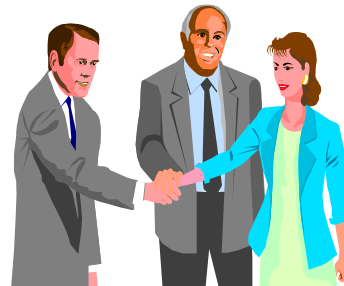
For example, an individual who earned status as a Level II in August of this year will not begin to accrue continuing education credit hours until January 1, 2001.

Team Work



Each musician must learn to play, on the one hand, as if he were a soloist and, on the other, with the constant awareness of being an indispensable part of a team.

---Pablo Casals---



The Arrival of New Employees at the State Tax Board

The Board would like to announce the names of the following newest employees with the State Tax Board.

On August 31st, **John Clerkin** began working in the Division of Tax Review as a **Tax Analyst**. John worked for the Department of Natural Resources in Madison, Indiana. Prior to that he worked for both the Department of Commerce and the Information Technology Division here in Indianapolis.

Jim Cullotta began working in the Division of Tax Review on August 21st as a **Senior Tax Analyst**. Jim recently moved to Indiana from Washington, DC. There he worked for the National Association of Counties as a Research Associate.

On September 11th, **Mark Webb** joined the State Tax Board as the **Director of Communications and Public Affairs**. Mark came to the Board from the Public Employees Retirement Fund where he served as Deputy Director and General Counsel. Before that he worked for the Indiana House of Representatives and was in private law practice. Mark brings a wealth of experience dealing with the legislature, the press and the public.

Welcome Aboard!



Electronic Data Transfer of Sales Disclosure Forms

By Nancy Stassen

The Tax Board relies on sales disclosure data to project fiscal impacts of proposed reassessment changes and to analyze statewide assessment practices. We anticipate becoming even more reliant on sales disclosure data with the coming reassessment and legislative mandate to equalize assessments. Though the Board enters a sample of the approximately 200,000 sales disclosure forms filed each year, we don't have enough staff to enter them all. One alternative is to supplement our data entry efforts with electronic data transfers. We have been working with a few counties to do just that.

Our biggest success to date is the transfer of Hancock County sales disclosure data. We began working with Carole Maynard and her staff in May of this year. Since then we have successfully transferred information for about 700 sales disclosures. We provided Carole the structure of our in-house Access database along with an input form. Carole and her staff provided the data entry and the added benefit of data quality checking that can only be done by those familiar with the property involved. Thanks to Hancock County for their ongoing cooperation and efforts on this project!

We're also working with Cheryl Musgrave and Bob McKee (Vanderburgh and Tippecanoe counties, respectively) on sales disclosure transfers.

Though we haven't worked out all the transfer details yet, we appreciate both counties' efforts towards making their data more accessible.

Please note that our in-house database is not intended to replace or to compete with vendor solutions for capturing sales disclosure data. Also, it does not eliminate the requirement in our Property Tax Assessment Computer Standards rule for assessment systems to process information contained on sales disclosure forms. We are still working towards certifying assessment software systems and transferring data contained in those systems from counties to the Tax Board. Our current effort is only an interim solution to be used until the new reassessment manual is finalized and implemented by assessment software vendors.



If any other counties are interested in transferring sales disclosure data or would like a copy of our in-house database, please contact Nancy Stassen at (317) 232-3759 or nstassen@tcb.state.in.us.

We are also exploring the possibility of eliminating the requirement for counties to submit paper forms for data that is transferred electronically. We will keep you informed about any decisions made on this issue.

Change

I cannot say whether things will get better if we change; what I can say is they must change if they are to get better.

G. C. Lichtenberg

